

State of South Dakota

EIGHTY-SEVENTH SESSION LEGISLATIVE ASSEMBLY, 2012

842T0257

HOUSE BILL NO. 1075

Introduced by: Representatives Conzet, Feinstein, Hansen (Jon), Hawley, Kirkeby, Lust, Moser, Rausch, Sly, Solum, Verchio, and Willadsen and Senators Rave, Cutler, Kraus, Maher, and Rhoden

1 FOR AN ACT ENTITLED, An Act to allow certain property tax documents to be transmitted
2 electronically.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-6-50 be amended to read as follows:

5 10-6-50. The director of equalization shall mail or transmit electronically a notice of
6 assessment to each property owner not later than March first. The secretary of revenue shall
7 prescribe uniform information which shall be used by the director of equalization for
8 notification of property owners as required by this section.

9 Section 2. That § 10-21-1.1 be amended to read as follows:

10 10-21-1.1. The county treasurer shall ~~send~~ mail or transmit electronically a written tax bill
11 to each taxpayer against whom a property tax has been assessed. Property tax bills sent to
12 taxpayers may reflect the breakdown of the tax by tax levies. The property tax bill shall also
13 separately state the amount of any taxes due as a result of a local decision to exceed the tax
14 increase limits set forth in § 10-13-36 or 10-12-43 and shall be marked by an asterisk. The



1 notice shall include the statement: "INDICATES A LOCAL DECISION TO OPT OUT OF THE
2 TAX LIMITATION." If the local vote to increase taxes had not passed, your taxes would not
3 have included the items marked with an asterisk (*). If the treasurer does not mail the property
4 tax receipts described in § 10-21-14, the treasurer shall indicate in the property tax bill or a
5 notice enclosed with the bill that the treasurer does not intend to send a receipt unless requested
6 by the taxpayer. The county treasurer shall provide to a taxpayer a tax levy sheet, if the tax levy
7 breakdown is not shown on the tax bill, or upon the taxpayer's request. The annual levy sheet
8 shall contain an example of the computation of the total tax for an individual. The secretary of
9 revenue shall prescribe a uniform form which shall be used by the county treasurer for
10 notification of taxpayers as required by this section.

11 Section 3. That § 10-22-1 be amended to read as follows:

12 10-22-1. Between the first and fifteenth day of November in each year, the county treasurer
13 shall prepare and mail or transmit electronically a statement to each person owing mobile home
14 taxes or taxes on a building located on a leased site which are delinquent, except those entered
15 on the uncollectible mobile home tax list or owing by persons known to the treasurer to be dead.
16 The statement shall show the amount of the delinquent mobile home taxes or delinquent taxes
17 on a building located on a leased site computed to the date of the statement and shall notify the
18 person owing the delinquent taxes that unless the delinquent taxes are paid in full on or before
19 the thirtieth day of November, a penalty of one dollar shall be added each year to the delinquent
20 taxes and a notice of the delinquent taxes shall be published in the official newspapers of the
21 county during the week next preceding the third Monday in December.

22 Section 4. That § 10-23-2.2 be amended to read as follows:

23 10-23-2.2. If any of the following persons has annually, on or before November fifteenth,
24 on a form prescribed by the Department of Revenue:

1 (1) Requested that a notice of sale of the real property be sent to him or her by mail or
2 by electronic means; and

3 (2) Paid a three dollar fee to the county treasurer to cover the cost of sending the notice,
4 if requested to be sent by mail,

5 the county treasurer shall, in addition to the notice required by § 10-23-2, send the notice of sale
6 containing the information set forth in § 10-23-3 to the person in possession of the real property,
7 the person in whose name the property is taxed, the mortgagee named in any unsatisfied
8 mortgage then in force upon the real property, and, if the mortgage has been assigned, to the
9 assignee of the mortgage and to any other person who has or claims an interest in the real estate.

10 The county treasurer shall send the notice of sale by certified mail, if requested to be sent
11 by mail, to such person at the address as shown on the form. The notice shall contain the
12 information set forth in § 10-23-3 and shall be mailed or transmitted electronically at least
13 fourteen days before the date of sale.